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OAJI (USA) = 0.350

SOI: [1.1/TAS](#) DOI: [10.15863/TAS](#)

## International Scientific Journal Theoretical & Applied Science

p-ISSN: 2308-4944 (print) e-ISSN: 2409-0085 (online)

Year: 2020 Issue: 10 Volume: 90

Published: 26.10.2020 <http://T-Science.org>

QR – Issue



QR – Article



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## TAX AND ZAKAT COLLECTION SYSTEM OF THE BUKHARA EMIRATE DURING THE 19<sup>TH</sup> CENTURY

**Abstract:** At the end of the nineteenth century, the Emirate of Bukhara had a land size bigger than Spain and Portugal. It consisted of a variety of geographic and climatic areas from deserts to mountainous areas. The centre of the Emirate was three oases and they formed the economic, political and socio-cultural hubs of the Emirate with the capital of city Bukhara. This article is depicting the zakat and other taxation systems that were functioning during the 19th century in the Bukhara emirate.

**Key words:** Bukhara, tax, zakat.

**Language:** English

**Citation:** Ganiyev, A., & Zinatullayev, Z. (2020). Tax and zakat collection system of the Bukhara emirate during the 19<sup>th</sup> century. *ISJ Theoretical & Applied Science*, 10 (90), 313-317.

**Soi:** <http://s-o-i.org/1.1/TAS-10-90-53> **Doi:**  <https://dx.doi.org/10.15863/TAS.2020.10.90.53>

**Scopus ASCC:** 1202.

### Introduction

After taking over Samarkand, the Russians fully controlled the flow of the river Zerafshan. In 1870, due to the lack of water flow from the river of Zerafshan, the agriculture lands of the Emirate of Bukhara suffered crop failures and this affected the welfare of the society, which led to famine among the population in the following years. Regarding this problem, a meeting was held in Samarkand in 1872. Three representatives from each side met the major General Abramov a commandant of the Zerafshan Okrug at that time to settle the issue of water shortage in the river of Zerafshan, especially on the side of the Bukhara Emirate. Because of the negotiations, they decided to replace the control systems old-water flow. The source of funding was the annual taxes collected from the users of the water. Earlier, before the Russian's conquest, these collected taxes were spent

on the maintenance of the irrigation systems of the river Zerafshan. This time, the collected funds were spent on repair works, which were conducted under the control of the Russians. Eventually, the Emirate lost most of its territories and its political power. In ruling the state, the Emir became dependent upon the Russian empire, and by 1873, the Emirate of Bukhara became a Russian Protectorate. However, after the death of the Emir Muzaffar, when his son Emir Sayid Akhad Bahodir Khan came to the throne, the Russians did not interfere with the internal affairs of the Emirate and let the Emir rule his state independently. The Emir resided in the city of Kermine. The most common occupations of Iranians living in Central Asia, were silk weaving (shaibofi), confectionery (confectionery), sale of medicinal cumin (attori) and jewelry (jewelry). [9, P. 86]

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### ANALYSIS OF THE ZAKAT SYSTEM THAT WAS FUNCTIONING DURING THE 19<sup>TH</sup> CENTURY IN THE BUKHARA EMIRATE

From ancient times, Central Asia has been in the spotlight of many rulers, invaders and historians with its temperate climate, fertile lands, fertile gardens, and richness of underground mines. In ancient times, the region was invaded by the Achaemenids, then by the Greco-Macedonians, and remained at the centre of political processes in the Middle Ages. [10, P.15] The fact that the main routes of the Great Silk Road pass through Central Asia has also increased the strategic importance of the region. Ancient cities such as Bukhara, Samarkand, Nasaf (Karshi), Termez, Khiva, Shosh (Tashkent) were known in the world as centers of science and culture in which Islamic civilization was developed. [6, P. 5] Even in the middle Ages, Bukhara was an economically developed, commercial and scientific centre. Ibn Hawqal, one of the medieval historians, writes: "If any district or region in the world has similar qualities to others, then they cannot be like Bukhara in abundance and abundance. The fruits of Bukhara are the best fruits of Movarounnahr, and the taste is also the sweetest. Although Bukhara is so overcrowded, due to its large population and population, the country's products do not reach them, as their needs are twice as high as the amount of land harvested. [11, P. 154]. After the conquest of Central Asia by the Arabs, a system of governance based on Islamic Sharia was established in the region. The devon, positions, salaries, as well as the tax system were also regulated by Sharia law. The tax system, such as jizyah, kharaj, ushur, and zakat, which existed in all Islamic countries in the middle Ages, was also established in Movarounnahr and has been in practice for thousands of years. In this article, we present a number of analyses of the tax and zakat system of the Emirate of Bukhara in the XIX century. "Zakat" for the Muslim is an obligation that comes from the Almighty and its importance is emphasised in the Qur'an and many Ahadith (Prophetic actions and sayings). The role of the zakat as a balancer in the society has been proved for many centuries since the spread of Islam. [2, P. 10] In Bukhara emirate, there were two main zakatchi, who respectively were given areas to administer. First zakatchi was responsible to administer the western part of the emirate, whereas another one was responsible of the eastern part of the emirate. Both had subordinates in districts totalling in number more than 30. Other zakatchi specialized in the zakat collections from the livestock and had to move around to identify farmers who had cattle. The importance of the zakat collectors' location was vivid

due to the trade routes, which connected Russia, India and Afghanistan passed through Central Asia, and zakat on movable property was one of the most common types. Zakat collections from trade articles, livestock and land produces were among the most popular ones in Central Asia. [7, P.43] Before the Russian conquest, the zakat system function was under the control of the state administration. As Becker states, "The Government officials, such as *kush-begi* and subject to him were the *divan-begi* (finance minister and treasurer) and his subordinate the *zakatchi*<sup>1</sup>-*kalan* (in Bukhara emirate) or *zakatchi* (in Kokand khanate) administered the Zakat system." [1, P. 5]

Mejov observes, "Additionally, the owner of the caravan paid for every camel extra 20 kopeek (Russian cent) in order to receive the right to carry goods in the Kokand Khanate area without paying such amount for a year." Zakat was paid once a year, however, if the traded goods increased within less than a year, the owner was obliged to announce to the zakatchi about his increased goods amount and pay additional from the increased part the due zakat amount. The merchant, who brought his goods to trade again within a year, kept his caravan outside the city and met the zakatchi and if he paid his zakat due earlier that year, the zakatchi only re-calculated his goods amount and compared with his last zakat payment goods amount. [5, P. 201] Zakat on caravans was one of the most common in the Bukhara emirate, due to its active involvement in foreign trade. "Zakat collection stations were based in the city of Samarkand, Chalek and Katta-Kurgan. In Samarkand and Chalek zakat from all types of goods, which were heading to Russia and coming to Zerafshan valley was collected. Unlike in Katta-Kurgan, zakat was collected from caravans which goods were supposed to be sold only within this okrug" [4, P. 173]

In the Bukhara Emirate, every district had one responsible person who was the head of the tax collections. This person called *serker*, who had a team of subordinates in order to make a list of records of payers, with the information about the amount of payment as well as with actual collection itself. Aforementioned subordinate collectors were *darg*, *amin*, *mirza* and *jigi*<sup>2</sup>. Every *darg* was responsible for one *dakha*<sup>3</sup>. These *dakhas* existed until 1872 when the Russians changed their name into *volost* or village communities. In the Bukhara Emirate, such division into *dakhas*, enabled collectors to work in an easy way and collected taxes from all over the area within a given period. Most of the *dakhas* were under the

<sup>1</sup> A *Zakatchi* (pl. *Zakatchis*) – a person who is responsible to administer the zakat collections.

<sup>2</sup> *Jigit* - a term of Tatar origin used for mounted messengers, assistants, bodyguards

<sup>3</sup> *Dakha*-it is a small district that consist of few *kishlaks* (villages) and each of them had some type of economic or agricultural relations to each other.

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control of the local police or *amin*. His role was to control the produce after it was collected and put into bundles before the *serker* came to measure them and assign the tax amount. He made sure that after the collection of the yield no one could steal or move part of the yield, in order to hide part of the produce that was due to *kharaj*, *tanab* or *zakat*. In some *dakhas*, these *amins* number depended on how big was the locality if the area was big; the number of *amins* reached up to four. The role of the *jigit* was designated as a messenger. In this way, in every *amlakstvo*<sup>4</sup>, collection system came under the administration of the *serker* and his subordinates *darga*, *mirza* and *jigit* who assist him in anyways. However, they did not receive any wages from the collected money and it did not change after the Russians' arrival. The Russians re-established the collection of *kafsen*<sup>5</sup>, and it was collected from farmers; then collected amount of *kafsen* was given to the collectors as a remuneration, which was around 10% of the collected taxes. As Sobolev points out, "In Zerafshan region, around 1000 people were involved in the collection of the aforementioned taxes. Moreover, many village *amins* and *aksakals* were involved." [8, P. 349] Most of the collectors were not assigned any fixed salary; however, they had to be given a certain amount from the collected money as a reward. In Zerafshan *okrug*<sup>6</sup> remuneration rate was 2.5% from the collected amount. However, Sobolev writes that the "Conquered regions by Russian in the earlier period, such as in Syr-Darya and Semirechensk *oblasts* were assigned remuneration of 5 to 10 % from the total collected amount." [8, P. 349] Russians explained a difference in the remunerations that in the Bukhara Emirate additional, wage for the collectors' *kafsen* was re-established, amounting up to 10% from the collected amount.

Every year, at the beginning of March, *serkers*, together with his assistants' march in their area of responsibility, in order to make a list of records on taxes to be collected. *Mirzas*, assistants of a *serker* prepared these lists. In order to receive a reliable list of records for taxes due, it was necessary to calculate the *tanab* and *kosh-pul*<sup>7</sup> lands in detail. All these countings were hard work to accomplish only by the *mirzas* alone in a whole district. It was important for the *mirza* to know the previous year's results, as to whether the irrigated land was the same size as compared to the previous year. The *tanabchi*<sup>8</sup> periodically calculated the land size. If a new canal

was going to open, the *tanabchi* knew how many acres of land this waterway was capable to irrigate and they added the new dimensions to the previous year's results. Hence, the tax of *kosh-pul* was defined according to the new size of the land. For the *tanab* collected from the yield of fruits and vegetables, it was difficult to estimate the amount of the tax payment beforehand. Factors such as weather conditions and watering of the farmlands hindered the correct estimation of the expected yield. *Mirzas* used this chance to visit every farmland, personally estimate expected yield, and pre-agree with the farmer the payment amount as *tanab*. These record lists were not always checked by the *serkers* due to their commitment with the other types of taxes. For example, right after the *tanab* collections record list was ready; the *serker* had to focus on the record list of the taxes to be collected from the *kharaj* lands. This records list was very detailed and every person who had even a small land was included in this record list.

*Kharaj* records lists were compiled in the following way: instructed by the *serkers*, the *dargs* had to make sure that the farmers in stacks and the bundles amassed yielded crops. *Darg* observed these compiled bundles, after that he requested farmers not to move or hide any yield. At the field, farmers had to grind their cereals, during the process *dargs* made sure everything went well. After the grinding process ended, *dargs* sealed every bundle of the wheat with special clay from four sides, to make sure that wheat would not be stolen. For their work, *Dargs* received as a remuneration a certain amount of wheat.

The amount of the yield which had to be collected as a tax to the treasury depended on the amount of the bundle and it was determined Sobolev points out that during the measurement occurred "...in the presence of *Serkers*, *mirzas*, *dargs*, *amin*, *aksakal*, local dwellers and some officials of the *Beg*. With the consent of the owner of the yield, the payment amount as *kharaj* written down in the *paygir* (records)." [8, P. 351] If the farmer had any hesitation regarding the due payment amount, his yield was re-measured and due payment written down in the list of records. The above-mentioned way of making the list of records on taxes was used for all types of yield upon their maturity. *Kharaji* records list was divided into two types: records of the white (*ok*) and blue (*kok*). The white record lists consist of the land produce, which ripened early, for instance, barley and wheat. The blue

<sup>4</sup> *Amlakstvo* – a district which was governed by the *serker*

<sup>5</sup> *Kafsen* – tax collected from farmers during the harvest and was intended to reimburse the collectors' expenses and payment for the work done

<sup>6</sup> *Okrug* – a military district

<sup>7</sup> *Kosh-puli*-its purpose served to generate funds to maintain the people who work to dug channels, improve the old channels and for

related expenses. This type of tax charged two *Tenge* from one *kosh* of land during the Bukhara emirate under the Sha-Murad's time of reign (1772-1799).

<sup>8</sup> *Tanabchi* - land measurers, who has the skills to determine the size of the land accurately.

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record list consisted of the yield ripen later, for example, corn, paddy and millet.

Collection of the *kharaj* from land produces were organized according to the list of records compiled by the *aksakals*, *amins*, *darga* and other relevant people appointed by the *serkers*, and all the collected amount brought to the *serkers*. Sobolev explains that: "When the Zerafshan region still was under the Bukhara Emirate, collected *kharaji* money were spent as wages to the employees, officers as well as military servants." [8, P. 349] In Zerafshan *Okrug*, at the beginning of the Imperial reign, the Russians did not manage to achieve success towards the taxation system administration, as they pursued. They did not want to hire land measurers (*tanabchi*), due to the extra costs and unavailability of the necessary funds to maintain the new system for collection. Even Russian researcher Sobolev concluded that it was better not to change the whole taxation system and study this system more in order to gain control over, in stages. Even though the local taxation and zakat system was more efficient than what the Russians could offer, of course, it also had some inaccuracies due to the human factor, but it was functioning better than after the Russian conquest. Nevertheless, in the minds of the conquerors, the question of taking control of this system existed. As a result, they could use the collected funds for their own purposes instead of the local society's benefit as used to be before their conquest. The afore-mentioned taxes and zakat formed the budget of the Emirate:

### THE INCOME OF THE TREASURY CAME FROM THESE COLLECTIONS

*Kharaj*, *tanab*, *kosh-pul*, *Somon-pul* (*kharaji* collection from some wheat produce), *chob-pul* (tax

collections from the usage of the public trees in order to feed the worms to produce the silk), collection from mills, rental collection, income from confiscated goods, zakat collections, customs tax, *atxana-puli* (tax collections from the caravans in order to feed their camels during their rest in the caravan sarays), tax collections for crossing from Zerafshan river, value added tax from tea, excise duty, postal income, road tax, income from wheat export, the land income, collection from households, *Mirob-onoy* (irrigation), distinctive collection, *kafsen* (collected to reimburse the collectors' expenses and payment for the work done).

From the Islamic perspective, collections from movable and immovable properties were considered as either *sadaqah*, zakat or tribute. *Kharaj* and *tanab* were established because of the origin of these lands, they were conquered and the usage of these lands by Muslim and non-Muslim. *Kharaj* is collected from the mulki lands as well. *Kharaj* collected was of the same rate as from the amlaki lands. These lands belonged to the state and collected *kharaj* served as a payment for the usage of the land of the state. Grebenkin points out that the "Kharaj collected from the mulki lands were in two types, first is *kharaj-muvazef*, which is definite and unchangeable. Second is *kharaj-maqasima*, its rate depends on the size of the produce. The first type of *kharaj* was taken from all lands whether; they are used or not used. This type of *kharaj-muvazef* was collected in the higher Zerafshan valley. Only in the Fan beglik, *kharaj-maqasima* and *kharaj-muvazef* existed at the same time." [3, P. 71]

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